



Matt Blunt, Governor • Doyle Childers, Director

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February 21, 2008

CERTIFIED MAIL #7007 0710 0002 2053 5063
RETURN RECEIPT REQUESTED

Mr. Marvin Himmel
Region I – East Central SWMD
201 Main
Troy, MO 63379

Dear Mr. Himmel:

The Solid Waste Management Program (SWMP) has received the final Independent Accountant's Report Applying Agreed-upon Procedures of your district conducted by Casey and Company, LLC of Columbia, Missouri. The performance audit of Region I was completed in accordance with 260.325.10, RSMo. Also, we have received and incorporated in the resolution document additional responses to the audit findings provided by the Region I on October 17, 2007.

We have reviewed the findings made by the accounting firm and the district's responses to those findings and additional information, as noted above. We have prepared a list of actions (enclosed) that we recommend the district take to correct problems identified in the audit. Our recommended actions are addressed in the same order as the issues in the accountants' report. Your response to our recommended actions should be submitted in writing to the SWMP within 60 days of this letter's date. We will be able to review your response more quickly if you follow the same order as the list of recommended actions.

The audit process including recommendations to reach resolution is one of the tools we use to fulfill our responsibility to fully account for the use of state resources, past and present. We are committed to working cooperatively with you to address the audit issues and view the audit process as a constructive method of evaluating your district's operational and grant procedures to identify areas where improvements may be needed. We are confident that you will make tangible progress to resolve all audit issues and to establish procedures to prevent future problems.

After SWMP receives your written comments regarding the recommended actions, if needed a meeting or teleconference with district and SWMP personnel can be scheduled to reach a final

resolution of the audit findings. The meeting date would be set based on availability of all participants.

Please do not hesitate to contact Ms. Anita Stansfield or Ms. Brenda Ardrey at (573) 751-5401 or by mail at P.O. Box 176, Jefferson City, Missouri 65102, if you have any questions or require further clarification. Thank you for your cooperation and assistance in this effort.

Sincerely,

SOLID WASTE MANAGEMENT PROGRAM

ORIGINAL SIGNED BY JIM HULL

Director

JH:bab

Enclosure

c: Senator Frank Barnitz, Missouri Senate
Senator John Griesheimer, Missouri Senate
Senator Scott Rupp, Missouri Senate
Representative Terry L Witte, Missouri House of Representatives
Representative Ed Schieffer, Missouri House of Representatives
Representative Robert F. Onder, Missouri House of Representatives
Representative Brian D. Nieves, Missouri House of Representatives
Representative Mike Sutherland, Missouri House of Representatives
Representative Michael Frame, Missouri House of Representatives
Representative Kevin Threlkeld, Missouri House of Representatives
Representative Belinda Harris, Missouri House of Representatives
Representative Charles Schlottach, Missouri House of Representatives
Mr. Jim McNichols, Legislative Liaison, Department of Natural Resources
Ms. Leanne Tippet Mosby, Deputy Director, Division of Environmental Quality
Ms. Linda Jaegers, Fiscal & Administrative Manager, Division of Environment Quality
Mr. Steve Etcher, Planner, Region I – Solid Waste Management District
St. Louis Regional Office